

Central Goods and Services Tax (CGST) - II

Code: SC6.5

Univ. Code:

Contact Hours: 56

Workload: 4 hours per week

Credits: 4

Evaluation: Continuous Internal Assessment – 30 marks
Semester-End Examination – 70 marks

Module-1: Assessment and Audit: Assessment, Types of Assessment, Scrutiny of returns, Assessment of unregistered person & Non-filers, Audit by Authority, Special Audit.

Module-2: Inspection, Demand and Recovery: Power of Inspection, Search & Seizure, Inspection of Goods in movement, Power to Arrest, Access to business premises, Demand and Recovery of taxes, Liability to pay in certain cases.

Module-3: Advance Ruling, Appeal & Revision: Advance ruling, Procedure on receipt of Application, Constitution of appellate authority under advance ruling appeal to appellate authority, powers, Appeal to tribunal, Appeal to high court & Appeal to Supreme Court.

Module-4: Offences, Penalties & Transitional provisions: Penalties of offences, penalty for failure to furnish the return, General penalty, power to impose penalty, power to waive penalty, detention, seizure, release of goods, confiscation of goods, punishment for certain assessment, liability of officers, other offences, transitional provisions & miscellaneous. (Simple Theory & Numerical Problems)

Module -5: CGST Rules and Schedules: Registration, Determination of value of supply, Input Tax Credit, Tax Invoice, other important rules and schedules.

Recommended Materials

1. V. S. Datey, GST Ready Reckoner, Taxmann Publications Pvt. Ltd.
2. Rakesh Garg and Sandeep Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India Publications.
3. Jayaram Hiregange and Deepak Rao, India GST for Beginners, White Falcon Publishing
4. Rakesh Garg, GST Laws Manual: Acts, Rules and Forms, Bloomsbury India
5. CA. Rajat Mohan, Illustrated Guide to Goods & Services Tax [GST], Bharat Law House Pvt. Ltd.
6. S. S. Gupta, GST How to Meet our Obligations, Taxmann Publications Pvt. Ltd.
7. S. S. Gupta, GST Law and Practice, Taxmann Publications Pvt. Ltd.
8. GST – The Businessman’s Guide (E-Book) by Taxadda.com

9. <http://www.irisgst.com/ebook-Goods-and-Services-Tax-In-India-5th-edition-by-CA-Pritam-Mahure>
10. <https://cleartax.in/s/gst-book-online-pdf>
11. <http://www.gstindia.com/a-hand-book-for-gst-in-india-e-book-4th-edition-version-nov-2016/>
12. <http://icmai.in/icmai/Taxation/upload/Bills2017/Presentation-GST-Bill-2017.pdf>
13. <https://taxmantra.com/wp-content/uploads/2017/03/GST-Ebook.pdf>
14. <http://idtc.icai.org/publications.php>
15. <http://www.cbec.gov.in/htdocs-cbec/gst>
16. KLJ Publications on GST
17. ICAI Material on GST
18. Bare Act